

COMMISSION IMPLEMENTING REGULATION (EU) 2022/1860**of 10 June 2022****laying down implementing technical standards for the application of Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to the standards, formats, frequency and methods and arrangements for reporting****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories ⁽¹⁾, and in particular Article 9(6), fourth subparagraph, thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) No 1247/2012 ⁽²⁾ has been substantially amended. Since further amendments would be needed in order to improve the clarity and coherence of the legal framework, including reporting requirements in other jurisdictions, Implementing Regulation (EU) No 1247/2012 should be repealed and replaced by this Regulation.
- (2) The details reported to trade repositories by the counterparties to derivatives should be submitted in a harmonised format in order to facilitate data collection, aggregation and comparison across trade repositories. Therefore, the format for each of the fields to be reported should be prescribed and reports should be standardised by reference to an ISO standard that is widely used in the financial industry.
- (3) A number of reports may be submitted for a single derivative, for example if successive modifications are made to that derivative. In order to ensure that each report relating to a derivative, and each derivative as a whole, is properly understood, reports should be submitted in the chronological sequence in which the reported events occurred.
- (4) To lessen the burden of reporting the modification of certain values, and in particular the details relating to the valuation of the contract and the margin posted or received, those details should be reported as they stand at the end of each day.
- (5) The global legal entity identifier ('LEI') system has now been fully implemented and each counterparty to a derivative or entity responsible for reporting should therefore only use that system to identify a legal entity in a report. For the use of the LEI system to be effective, that counterparty or that entity responsible for reporting should ensure that the reference data related to its LEI are renewed in accordance with the terms of an accredited LEI issuer, referred to as a Local Operating Unit.
- (6) Determining the counterparty side in a derivative is complex for certain products. Therefore, in order to ensure that this information is reported consistently and accurately, specific rules for the determination of the direction of the derivative should be established.
- (7) In order to determine the real exposures of counterparties, competent authorities require complete and accurate information on the collateral exchanged between those counterparties. Accordingly, specific rules ensuring a consistent approach with regard to the reporting of collateralisation for a given derivative or portfolio should be determined.

⁽¹⁾ OJ L 201, 27.7.2012, p. 1.

⁽²⁾ Commission Implementing Regulation (EU) No 1247/2012 of 19 December 2012 laying down implementing technical standards with regard to the format and frequency of trade reports to trade repositories according to Regulation (EU) No 648/2012 of the European Parliament and of the Council on OTC derivatives, central counterparties and trade repositories (OJ L 352, 21.12.2012, p. 20).

- (8) The accurate specification and classification as well as precise identification of derivatives is essential for the efficient use of data and for the meaningful aggregation of data across trade repositories, and therefore contributes to the objectives of the Financial Stability Board set out in the Feasibility Study on Aggregation of OTC Derivatives Trade Repository Data published on 19 September 2014. Furthermore, the implementation of the globally agreed Unique Product Identifier (UPI) is essential for enabling the aggregation of derivative data at global level. Reporting requirements relating to the classification and identification of derivatives should therefore be set out so that this information is available in its entirety to competent authorities.
- (9) Timely generation and provision of the Unique Trade Identifier (UTI) ⁽³⁾ is indispensable to enable both counterparties to use the same UTI, thus ensuring the correct identification and association of the two reports pertaining to the same derivative. It is therefore necessary to establish criteria to determine the entity responsible for the generation of the UTI so as to avoid counting the same derivative twice. Furthermore, in order to secure this objective for the derivatives concluded with counterparties outside of the Union, it is important to align these rules with the globally agreed guidance on the UTI.
- (10) Change of the LEI of a given entity due to a corporate event or obtaining of a LEI by a legal entity may result in a need of updating a substantial number of reports, notably all reports where such entity is identified as party involved in a derivative. For that reason, a procedure should be established to ensure that trade repositories can update the identifier of the entity in a centralised manner, thus ensuring an efficient, robust and timely process.
- (11) Authorities may not be aware of certain significant reporting problems of the supervised reporting entities, for example when such problems do not result in rejections of reports or reconciliation failures. To ensure that authorities have visibility of significant reporting problems, entities responsible for reporting should notify the competent authorities of relevant errors and omission in reporting.
- (12) Where a financial counterparty is solely responsible and legally liable for reporting of the details of OTC derivative contracts on behalf of a non-financial counterparty pursuant to Article 9(1a) of Regulation (EU) No 648/2012, the financial counterparty should put in place necessary arrangements to ensure that it can duly comply with this obligation without duplication of the reporting of details of derivatives.
- (13) Reconciliation breaks are a clear indication of potential problems with the quality of the reported data. Therefore, the counterparties, the entities responsible for reporting and the report submitting entities, as applicable, should have in place arrangements to ensure that the reconciliation failures are resolved.
- (14) In order to ensure that authorities can effectively fulfil their mandates, in particular related to financial stability, it is necessary that they have a clear and complete picture of all derivatives with outstanding risk. Only a harmonised requirement to duly update all outstanding derivatives can prevent divergences in the implementation of reporting requirements applying to outstanding derivatives and hence mitigate the risk of undermining supervisory convergence. Furthermore, ensuring that reports pertaining to outstanding derivatives are aligned in terms of data content and data quality, allows for simplification of the reporting flows thus resulting in the long term in reduction of costs for all relevant stakeholders, including trade repositories, reporting entities and authorities. Thus, to secure improvement of the functioning and reduction of the burden of reporting, in line with the objectives of the amendments of Regulation (EU) No 648/2012 introduced by Regulation (EU) 2019/834 of the European Parliament and of the Council ⁽⁴⁾, it is essential that counterparties report complete and accurate details of all outstanding derivatives in accordance with the currently applicable requirements. To mitigate the initial burden

⁽³⁾ The term 'unique trade identifier (UTI)' used in Article 9(6) of Regulation (EU) No 648/2012 corresponds to that of Unique Transaction Identifier (UTI) used in the standard ISO 23897.

⁽⁴⁾ Regulation (EU) 2019/834 of the European Parliament and of the Council of 20 May 2019 amending Regulation (EU) No 648/2012 as regards the clearing obligation, the suspension of the clearing obligation, the reporting requirements, the risk-mitigation techniques for OTC derivative contracts not cleared by a central counterparty, the registration and supervision of trade repositories and the requirements for trade repositories (OJ L 141, 28.5.2019, p. 42)

related to the update of outstanding derivatives, additional time should be granted for the counterparties to update the data pertaining to the outstanding derivatives. Furthermore, counterparties should be required to submit such update only if no modification occurs within that time that would require the counterparty to report complete and accurate details of the derivative in a report pertaining to that modification.

- (15) This Regulation is based on the draft implementing technical standards submitted to the Commission by the European Securities and Markets Authority (ESMA).
- (16) ESMA has consulted the members of the European System of Central Banks before submitting the draft implementing technical standards on which this Regulation is based. ESMA has conducted open public consultations on the draft implementing technical standards on which this Regulation is based, analysed the potential related costs and benefits and requested the advice of the Securities and Markets Stakeholder Group established in accordance with Article 37 of Regulation (EU) No 1095/2010 of the European Parliament and of the Council ⁽⁷⁾.
- (17) To enable counterparties and trade repositories to take all necessary actions to adapt to the new requirements, the date of application of this Regulation should be deferred by eighteen months,

HAS ADOPTED THIS REGULATION:

Article 1

Data standards and formats of derivative reports

The details of a derivative contract to be reported pursuant to Article 9 of Regulation (EU) No 648/2012 shall be provided in accordance with the standards and formats laid down in Tables 1, 2 and 3 of the Annex to this Regulation and in a common electronic and machine-readable form and in a common XML template in accordance with the ISO 20022 methodology.

Article 2

Frequency of reports

1. All reports of the details of a derivative specified in Article 1 of Commission Delegated Regulation (EU) 2022/1855 ⁽⁸⁾ shall be provided in the chronological order in which the events pertaining to the information to be reported have occurred.
2. A CCP, a financial counterparty or a non-financial counterparty as referred to in Article 10 of Regulation (EU) No 648/2012, which is a counterparty to a derivative, or the entity responsible for reporting, shall report any modification of the details relating to the collateral data in fields 1 to 29 in Table 3 of the Annex to Delegated Regulation (EU) 2022/1855 with action type 'Margin update', as those details stand at the end of each day, for that derivative when:
 - (a) the derivative has not matured and has not been the subject of a report with the action type 'Terminate', 'Error' or 'Position component' as referred to in field 151 in Table 2 of the Annex; or
 - (b) the derivative was subject to a report with action type 'Revive' not followed by another report with the action type 'Terminate' or 'Error' as referred to in field 151 in Table 2 of the Annex.

⁽⁷⁾ Regulation (EU) No 1095/2010 of the European Parliament and of the Council of 24 November 2010 establishing a European Supervisory Authority (European Securities and Markets Authority), amending Decision No 716/2009/EC and repealing Commission Decision 2009/77/EC (OJ L 331, 15.12.2010, p. 84)

⁽⁸⁾ Commission Delegated Regulation (EU) 2022/1855 of 10 June 2022 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to regulatory technical standards specifying the minimum details of the data to be reported to trade repositories and the type of reports to be used (See page 1 of this Official Journal).

3. A counterparty to a derivative referred to in points (a) and (b) of paragraph 2 that is a CCP, a financial counterparty or a non-financial counterparty as referred to in Article 10 of Regulation (EU) No 648/2012 or the entity responsible for reporting shall report the end-of-day mark-to-market or mark-to-model valuation of the contract in fields 21 to 25 in Table 2 of the Annex to Delegated Regulation (EU) 2022/1855 with action type 'Valuation update', as it stands at the end of each day.

Article 3

Identification of counterparties and other entities

1. A report shall use an ISO 17442 Legal Entity Identifier (LEI) code to identify:

- (a) a broking entity;
- (b) a CCP;
- (c) a clearing member;
- (d) a counterparty which is a legal entity;
- (e) a report submitting entity;
- (f) an entity responsible for reporting;
- (g) a post-trade risk reduction service provider.

2. A counterparty 1 to a derivative as referred to in the field 4 in Table 1 of the Annex to Delegated Regulation (EU) 2022/1855 and the entity responsible for reporting shall ensure that the reference data related to its ISO 17442 LEI code is renewed in accordance with the terms of any of the accredited Local Operating Units of the Global LEI System when reporting the conclusion or modification of a derivative contract pursuant to the Article 9 of Regulation (EU) No 648/2012.

Article 4

Direction of the derivative

1. The counterparty side to the derivative contract referred to in fields 17 to 19 in Table 1 of the Annex shall be determined at the time of the conclusion of the derivative in accordance with paragraphs 2 to 14.

2. In the case of options and swaptions, the counterparty that holds the right to exercise the option shall be identified as the buyer and the counterparty that sells the option and receives a premium shall be identified as the seller.

3. In the case of forwards related to currencies, counterparty 1 shall be identified as either the payer or the receiver for leg 1, and the opposite for leg 2. Counterparty 2 shall populate fields 18 and 19 in Table 1 with the opposite values to counterparty 1.

4. In the case of swaps related to currencies where multiple exchanges of currencies take place, each counterparty for both legs of the trade shall be identified as either the payer or the receiver of the leg based on the exchange of currencies that takes place closest to the expiration date.

5. In the case of forwards other than forwards relating to currencies and in the case of futures, the counterparty buying the instrument shall be identified as the buyer and the counterparty selling the instrument shall be identified as the seller.

6. In the case of financial contracts for difference and spreadbets the counterparty which goes short on the contract shall be identified as the seller, and the counterparty going long on the contract shall be identified as the buyer.

7. In the case of swaps related to dividends, the counterparty receiving the equivalent dividend amount payments shall be identified as the buyer and the counterparty paying that equivalent dividend amount payments shall be identified as the seller.

8. In the case of swaps related to securities other than swaps related to dividends, counterparty 1 shall be identified as either the payer or the receiver for leg 1, and the opposite for leg 2. Counterparty 2 shall populate fields 18 and 19 in Table 1 with the opposite values to counterparty 1.

9. In the case of swaps related to interest rates or inflation indices, including the cross-currency swaps, counterparty 1 shall be identified as either the payer or the receiver for leg 1, and the opposite for leg 2. Counterparty 2 shall populate fields 18 and 19 in Table 1 with the opposite values to counterparty 1.

10. With the exception of options and swaptions, in the case of derivative instruments for the transfer of credit risk, the counterparty buying the protection shall be identified as the buyer and the counterparty selling the protection shall be identified as the seller.

11. In the case of swaps related to commodities, counterparty 1 shall be identified as either the payer or the receiver for leg 1, and the opposite for leg 2. Counterparty 2 shall populate fields 18 and 19 in Table 1 with the opposite values to counterparty 1.

12. In the case of forward-rate agreements, counterparty 1 shall be identified as either the payer or the receiver for leg 1, and the opposite for leg 2. Counterparty 2 shall populate fields 18 and 19 in Table 1 with the opposite values to counterparty 1.

13. In the case of derivatives related to variance, volatility and correlation, the counterparty profiting from an increase in the price of the underlying shall be identified as the buyer and the counterparty profiting from a decrease in the price of the underlying shall be identified as the seller.

Article 5

Collateralisation

Reporting counterparty shall identify the type of collateralisation of the derivative contract or a portfolio of derivatives referred to in field 11 in Table 3 of the Annex as follows:

- (a) as 'uncollateralised' where no collateral agreement exists between the counterparties or where the collateral agreement between the counterparties stipulates that the counterparties post neither initial margin nor variation margin with respect to the derivative or a portfolio of derivatives;
- (b) as 'partially collateralised: counterparty 1 only' where the collateral agreement between the counterparties stipulates that the reporting counterparty only posts regularly variation margins and that the other counterparty does not post any margin with respect to the derivative or a portfolio of derivatives;
- (c) as 'partially collateralised: counterparty 2 only' where the collateral agreement between the counterparties stipulates that the other counterparty only posts regularly variation margin and that the reporting counterparty does not post any margin with respect to the derivative or a portfolio of derivatives;
- (d) as 'partially collateralised' where the collateral agreement between the counterparties stipulates that both counterparties only post regularly variation margin with respect to the derivative or a portfolio of derivatives;
- (e) as 'one-way collateralised: counterparty 1 only' where the collateral agreement between the counterparties stipulates that the reporting counterparty posts the initial margin and regularly posts variation margins and that the other counterparty does not post any margins with respect to the derivative or a portfolio of derivatives;
- (f) as 'one-way collateralised: counterparty 2 only' where the collateral agreement between the counterparties stipulates that the other counterparty posts the initial margin and regularly posts variation margins and that the reporting counterparty does not post any margins with respect to the derivative or a portfolio of derivatives;
- (g) as 'one-way/partially collateralised: counterparty 1' where the collateral agreement between the counterparties stipulates that the reporting counterparty posts the initial margin and regularly posts variation margin and that the other counterparty regularly posts only variation margin with respect to the derivative or a portfolio of derivatives;

- (h) as 'one-way/partially collateralised: counterparty 2' where the collateral agreement between the counterparties stipulates that the other counterparty posts the initial margin and regularly posts variation margin and that the reporting counterparty regularly posts only variation margin with respect to the derivative or a portfolio of derivatives
- (i) as 'fully collateralised' where the collateral agreement between the counterparties stipulates that both counterparties post initial margin and regularly post variation margins with respect to the derivative with respect to the derivative or a portfolio of derivatives.

Article 6

Specification, identification, and classification of derivatives

1. A report shall specify a derivative on the basis of contract type and asset class in accordance with fields 10 and 11 in Table 2 of the Annex.

The report shall specify the asset class most closely resembling the derivative where derivatives do not belong to one of the classes of derivatives referred to in field 11 in Table 2 of the Annex. Both counterparties shall specify the same asset class.

2. A derivative shall be identified in field 7 in Table 2 of the Annex using an ISO 6166 International Securities Identification Number (ISIN) code in either of the following cases:

- (a) it is admitted to trading or traded on a trading venue;
- (b) it is traded on a systematic internaliser and its underlying is admitted to trading or traded on a trading venue or is an index or basket composed of instruments traded on a trading venue.

3. A derivative other than the derivative referred to in paragraph 2 shall be identified in field 8 of Table 2 of the Annex using an ISO 4914 Unique Product Identifier (UPI) code.

4. The reporting counterparty shall classify the derivative in field 9 in Table 2 of the Annex using an ISO 10962 Classification of Financial Instrument (CFI) code.

Article 7

Unique Trade Identifier

1. The counterparties shall report derivatives using the UTI generated in accordance with paragraphs 2, 3 and 5.
2. A derivative, reported either at transaction or position level, shall be identified using a ISO 23897 Unique Transaction Identifier (UTI) in field 1 in Table 2 of the Annex. The UTI shall be composed by the LEI of the entity which generated that UTI followed by a code containing up to 32 characters which is unique at the level of the generating entity.
3. The counterparties shall determine the entity responsible for generating the UTI in accordance with the following:
 - (a) for cleared derivatives other than derivatives between two CCPs, the UTI shall be generated at the point of clearing by the CCP for the clearing member. A different UTI shall be generated by the clearing member for its counterparty for a trade in which the CCP is not a counterparty;
 - (b) for centrally-executed but not centrally-cleared derivatives, the UTI shall be generated by the venue of execution for its member;
 - (c) for derivatives other than those referred to in points (a) and (b), where either counterparty is subject to the reporting requirements in a third country, the UTI shall be generated pursuant to the rules of the jurisdiction of the counterparty that must comply first with those reporting requirements.

Where the counterparty subject to reporting under Article 9 of Regulation (EU) No 648/2012 must comply first with the reporting requirements, the entity responsible for generating the UTI shall be as follows:

- (i) for derivatives that were centrally-confirmed by electronic means, the trade confirmation platform at the point of confirmation;
- (ii) for all other derivatives, the counterparties shall agree on the entity responsible for generating the UTI. Where the counterparties fail to agree, the counterparty whose LEI is first based on sorting the identifiers of the counterparties with the characters of the identifier reversed shall be responsible for the generation.

Where the applicable laws of the relevant third country provide for the same reporting deadline as the one applicable to the counterparty subject to reporting under Article 9 of Regulation (EU) No 648/2012 pursuant to first subparagraph of Article 9(1) of Regulation (EU) No 648/2012, the counterparties shall agree on the entity responsible for generating the UTI.

Where the counterparties fail to agree, and the derivative was centrally-confirmed by electronic means, the UTI shall be generated by the trade confirmation platform at the point of confirmation.

If the UTI cannot be generated by the trade confirmation platform at the point of confirmation, and the details of the derivative have to be reported to a single trade repository, that trade repository shall be responsible for generating the UTI.

If the UTI cannot be generated by the trade repository to which the details of the derivative have been reported, the counterparty whose LEI is first when sorting the identifiers of the counterparties with the characters reversed shall be responsible for the generation;

- (d) for derivatives other than those referred to in points (a), (b) and (c), that were centrally-confirmed by electronic means, the UTI shall be generated by the trade confirmation platform at the point of confirmation;
- (e) for all derivatives other than those referred to in points (a) to (d), the following shall apply:
 - (i) where financial counterparties conclude a derivative with non-financial counterparties, the financial counterparties shall generate the UTI;
 - (ii) where non-financial counterparties above the clearing threshold conclude a derivative with non-financial counterparties below the clearing threshold, those non-financial counterparties above the clearing threshold shall generate the UTI;
 - (iii) for all derivatives other than those referred to in points (i) and (ii), the counterparties shall agree on the entity responsible for generating the UTI. Where the counterparties fail to agree, the counterparty whose LEI is first based on sorting the identifiers of the counterparties with the characters of the identifier reversed shall be responsible for the generation.

4. The counterparty generating the UTI shall communicate the UTI to the other counterparty in a timely manner and no later than 10:00 a.m. Coordinated Universal Time of the working day following the date of the conclusion of the derivative.

5. Notwithstanding paragraph 3, the generation of the UTI may be delegated to an entity different from that determined in accordance with paragraph 3. The entity generating the UTI shall comply with the requirements set out in paragraphs 2 and 4.

Article 8

Reporting LEI changes and update of identification code to LEI

1. Where the counterparty identified pursuant to Article 3 in a derivative report undergoes a corporate restructuring event resulting in a change of its LEI, that counterparty or the counterparty to which the new LEI pertains, or the entity responsible for reporting on behalf of either of those counterparties pursuant to Article 9(1a) to (1d) of Regulation (EU) No 648/2012, or the entity to which either of the counterparties delegated the reporting pursuant to Article 9(1f) of Regulation (EU) No 648/2012, shall notify the trade repository to which the counterparty that underwent a corporate

restructuring event reported its derivatives about the change and request an update of the LEI in the derivatives concerned referred to in points (a) and (b) of Article 2(2) at the date of the corporate restructuring event resulting in a change of LEI or contracts reported after that date.

2. Where possible, the request to update of the identifier in the derivatives referred to in points (a) and (b) of Article 2(2) shall be made at least 30 calendar days prior to the corporate restructuring event resulting in a change of LEI. If the entity referred to in paragraph 1 cannot provide this information to the trade repository 30 calendar days prior to the corporate restructuring event resulting in a change of LEI, it shall notify the trade repository as soon as possible.

3. The request referred to in the paragraph 1 shall contain at least the following:

- (a) the LEI of each of the counterparties participating in the corporate restructuring event;
- (b) the LEI of the new counterparty;
- (c) the date on which the change of LEI takes place or has taken place;
- (d) the UTIs of the derivatives concerned in the case where the corporate restructuring event affects only a subset of derivatives referred to in points (a) and (b) of Article 2(2);
- (e) evidence that the corporate restructuring event has taken or is to take place, subject to the provisions concerning the public disclosure of inside information in Article 17 of Regulation (EU) 596/2014.

4. When a counterparty notifies by mistake a trade repository about a change in its LEI, it shall follow the procedure to request update of its LEI in accordance with paragraph 1, 2 and 3.

5. Where a counterparty previously identified with identifier other than LEI obtains a LEI, the procedures under paragraphs 1, 2 and 3 apply.

6. Where a change in LEI concerns a counterparty established in a third country, its reporting counterparty established in the Union or the entity responsible for reporting pursuant to Article 9(1a) to (1d) of Regulation (EU) No 648/2012 or the entity to which the reporting counterparty established in the Union delegated the reporting shall initiate the procedure under paragraphs 1, 2 and 3.

7. Where a counterparty established in a third country previously identified with identifier other than LEI obtains a LEI, each reporting counterparty established in the Union affected by this change or the entity responsible for reporting pursuant to Article 9(1a) to (1d) of Regulation (EU) No 648/2012 or the entity to which the reporting counterparty established in the Union delegated the reporting shall request the update of the identifier of the counterparty established in a third country to its respective trade repository.

8. Where the change in LEI concerns an entity referred to in points (a), (b), (c), (e) or (g) of Article 3(1), that is not a counterparty to the derivative, counterparty 1 or the entity responsible for reporting shall confirm to the trade repository the UTIs of the derivatives concerned referred to in points (a) and (b) of Article 2(2). Where counterparty 1 and the entity responsible for reporting do not confirm to the trade repository the UTIs of the derivatives referred to in the points (a) and (b) of Article 2(2) concerned by the change in LEI, counterparty 1 or the entity responsible for reporting shall update the LEI of the concerned entity in all reports pertaining to the derivatives concerned referred to in the points (a) and (b) of Article 2(2) by sending a report with action type 'Modify'.

Article 9

Methods and arrangements for reporting

1. The entity responsible for reporting shall notify its competent authority and, if different, the competent authority of the reporting counterparty of any of the following instances:

- (a) any misreporting caused by flaws in the reporting systems that would affect a significant number of reports;

- (b) any reporting obstacle preventing the report submitting entity from sending reports to a trade repository within the deadline referred to in Article 9(1) of Regulation (EU) No 648/2012;
- (c) any significant issue resulting in reporting errors that would not cause rejection by a trade repository in accordance with Commission Delegated Regulation (EU) 2022/1858 ⁽⁷⁾.

The entity responsible for reporting shall promptly notify any of those instances, as soon as it becomes aware of them.

The notification shall indicate at least the type of the error or omission, the date of the occurrence, scope of the affected reports, reasons for the errors or omissions, steps taken to resolve the issue and the timeline for resolution of the issue and corrections.

2. Where a financial counterparty is solely responsible and legally liable for reporting of the details of OTC derivative contracts on behalf of a non-financial counterparty pursuant to Article 9(1a) of Regulation (EU) No 648/2012, it shall put in place the following arrangements:

- (a) arrangements for the timely provision by the non-financial counterparty of the following details of the OTC derivative contracts that the financial counterparty cannot be reasonably expected to possess and where those are unknown by that financial counterparty:
 - (i) broker ID, as referred to in the field 15 in Table 1 of the Annex;
 - (ii) clearing member, as referred to in the field 16 in Table 1 of the Annex;
 - (iii) directly linked to commercial activity or treasury financing, as referred to in the field 20 in Table 1 of the Annex;
- (b) arrangements for timely information by the non-financial counterparty to the financial counterparty of any change in its legal obligations pursuant to Article 10(1) of Regulation (EU) No 648/2012;
- (c) arrangements for duly renewal by the non-financial counterparty of its LEI in accordance with the terms of any of the accredited Local Operating Units of the Global LEI System;
- (d) arrangements for timely notification by the non-financial counterparty to the financial counterparty of its decision to start or to cease reporting the details of OTC derivative contracts concluded with the financial counterparty. Such arrangements shall at least ensure that the notification is done in writing or by other equivalent electronic means at least 10 working days before the date on which the non-financial counterparty wants to start or to cease reporting.

3. The counterparties, the entities responsible for reporting and the report submitting entities, as applicable, shall have in place arrangements which ensure that the feedback on the reconciliation failures provided pursuant to Article 3 of Delegated Regulation (EU) 2022/1858 is taken into account.

Article 10

The date by which derivative contracts are to be reported

A counterparty to a derivative that fulfils the conditions set out in point (a) or (b) of Article 2(2) on XX.XX.20XX or the entity responsible for reporting shall report all details of that derivative required in accordance with the Annex by submitting a report with event type 'Update' within 180 calendar days of the [PO please insert date of application of the ITS], unless they have submitted a report with the action type 'Modify' or 'Correct' for that derivative within this period.

⁽⁷⁾ Commission Delegated Regulation (EU) 2022/1858 of 10 June 2022 supplementing Regulation (EU) No 648/2012 of the European Parliament and of the Council with regard to regulatory technical standards specifying the procedures for the reconciliation of data between trade repositories and the procedures to be applied by the trade repository to verify the compliance by the reporting counterparty or submitting entity with the reporting requirements and to verify the completeness and correctness of the data reported (See page 46 of this Official Journal).

*Article 11***Repeal**

Implementing Regulation (EU) No 1247/2012 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation.

*Article 12***Entry into force and application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 29 April 2024.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 June 2022.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Table 1

	Section	Field	Format
1	Parties to the derivative	Reporting timestamp	ISO 8601 date in the Coordinated Universal Time (UTC) time format YYYY-MM-DDThh:mm:ssZ
2	Parties to the derivative	Report submitting entity ID	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation.
3	Parties to the derivative	Entity responsible for reporting	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation. The LEI must be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System.
4	Parties to the derivative	Counterparty 1 (Reporting counterparty)	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation . The LEI must be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System.
5	Parties to the derivative	Nature of counterparty 1	F = Financial Counterparty N = Non-Financial Counterparty C = Central Counterparty O = Other
6	Parties to the derivative	Corporate sector of counterparty 1	Taxonomy for Financial Counterparties: 'INVf' - Investment firm authorised in accordance with Directive 2014/65/EU of the European Parliament and of the Council ⁽¹⁾ ; 'CDTI' - Credit institution authorised in accordance with Directive 2013/36/EU of the European Parliament and of the Council ⁽²⁾ ; 'INUN' - an insurance undertaking or reinsurance undertaking authorised in accordance with Directive 2009/138/EC of the European Parliament and of the Council ⁽³⁾ ; 'UCIT' - a UCITS and, where relevant, its management company, authorised in accordance with Directive 2009/65/EC of the European Parliament and of the Council ⁽⁴⁾ , unless that UCITS is set up exclusively for the purpose of serving one or more employee share purchase plans; 'ORPI' - an institution for occupational retirement provision (IORP), as defined in point (1) of Article 6 of Directive (EU) 2016/2341 of the European Parliament and of the Council ⁽⁵⁾ ;

	Section	Field	Format
			<p>'AIFD' - an alternative investment fund (AIF), as defined in point (a) of Article 4(1) of Directive 2011/61/EU of the European Parliament and of the Council ⁽⁶⁾, which is either established in the Union or managed by an alternative investment fund manager (AIFM) authorised or registered in accordance with that Directive, unless that AIF is set up exclusively for the purpose of serving one or more employee share purchase plans, or unless that AIF is a securitisation special purpose entity as referred to in point (g) of Article 2(3) of Directive 2011/61/EU, and, where relevant, its AIFM established in the Union;</p> <p>'CSDS' - a central securities depository authorised in accordance with Regulation (EU) No 909/2014 of the European Parliament and of the Council ⁽⁷⁾;</p> <p>Taxonomy for Non-Financial Counterparties.</p> <p>The categories below correspond to the main sections of NACE classification as defined in Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽⁸⁾:</p> <p>'A' - Agriculture, forestry and fishing;</p> <p>'B' - Mining and quarrying;</p> <p>'C' - Manufacturing;</p> <p>'D' - Electricity, gas, steam and air conditioning supply;</p> <p>'E' - Water supply, sewerage, waste management and remediation activities;</p> <p>'F' - Construction;</p> <p>'G' - Wholesale and retail trade, repair of motor vehicles and motorcycles;</p> <p>'H' - Transportation and storage;</p> <p>'I' - Accommodation and food service activities;</p> <p>'J' - Information and communication;</p> <p>'K' - Financial and insurance activities;</p> <p>'L' - Real estate activities;</p> <p>'M' - Professional, scientific and technical activities;</p> <p>'N' - Administrative and support service activities;</p> <p>'O' - Public administration and defence; compulsory social security;</p> <p>'P' - Education;</p> <p>'Q' - Human health and social work activities;</p> <p>'R' - Arts, entertainment and recreation;</p> <p>'S' - Other service activities;</p>

	Section	Field	Format
			<p>'T' - Activities of households as employers; undifferentiated goods – and services – producing activities of households for own use;</p> <p>'U' - Activities of extraterritorial organisations and bodies.</p> <p>Where more than one activity is reported, list the codes in order of the relative importance of the corresponding activities.</p> <p>Leave blank in the case of CCPs and other type of counterparties in accordance with Article 1(5) of Regulation (EU) No 648/2012 ⁽⁹⁾.</p>
7	Parties to the derivative	Clearing threshold of counterparty 1	<p>Boolean value:</p> <p>TRUE = Above the threshold</p> <p>FALSE = Below the threshold</p>
8	Parties to the derivative	Counterparty 2 identifier type	<p>Boolean value:</p> <p>— TRUE</p> <p>— FALSE, for natural persons who are acting as private individuals that are not eligible for an LEI per the Statement from the Regulatory Oversight Committee on Individuals Acting in a Business Capacity, from 20 September 2015 (the 'ROC Statement').</p>
9	Parties to the derivative	Counterparty 2	<p>— ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation or up to 72 alphanumeric character code for natural persons who are acting as private individuals that are not eligible for an LEI per the ROC Statement.</p> <p>The code identifying a natural person shall be composed by the LEI of counterparty 1 followed by a unique identifier assigned and maintained consistently by counterparty 1 for that natural person(s) for regulatory reporting purpose.</p>
10	Parties to the derivative	Country of counterparty 2	ISO 3166 Country Code - 2 character country code
11	Parties to the derivative	Nature of counterparty 2	<p>F = Financial Counterparty</p> <p>N = Non-Financial Counterparty</p> <p>C = Central Counterparty</p> <p>O = Other</p>

	Section	Field	Format
12	Parties to the derivative	Corporate sector of counterparty 2	<p>Taxonomy for Financial Counterparties:</p> <p>'INVF' - Investment firm authorised in accordance with Directive 2014/65/EU;</p> <p>'CDTI' - Credit institution authorised in accordance with Directive 2013/36/EU;</p> <p>'INUN' - an insurance undertaking or reinsurance undertaking authorised in accordance with Directive 2009/138/EC;</p> <p>'UCIT' - a UCITS and, where relevant, its management company, authorised in accordance with Directive 2009/65/EC, unless that UCITS is set up exclusively for the purpose of serving one or more employee share purchase plans;</p> <p>'ORPI' - an institution for occupational retirement provision (IORP), as defined in point (1) of Article 6 of Directive (EU) 2016/2341;</p> <p>'AIFD' - an alternative investment fund (AIF), as defined in point (a) of Article 4(1) of Directive 2011/61/EU, which is either established in the Union or managed by an alternative investment fund manager (AIFM) authorised or registered in accordance with that Directive, unless that AIF is set up exclusively for the purpose of serving one or more employee share purchase plans, or unless that AIF is a securitisation special purpose entity as referred to in point (g) of Article 2(3) of Directive 2011/61/EU, and, where relevant, its AIFM established in the Union;</p> <p>'CSDS' - a central securities depository authorised in accordance with Regulation (EU) No 909/2014;</p> <p>Taxonomy for Non-Financial Counterparties.</p> <p>The categories below correspond to the main sections of NACE classification as defined in Regulation (EC) No 1893/2006:</p> <p>'A' - Agriculture, forestry and fishing;</p> <p>'B' - Mining and quarrying;</p> <p>'C' - Manufacturing;</p> <p>'D' - Electricity, gas, steam and air conditioning supply;</p> <p>'E' - Water supply, sewerage, waste management and remediation activities;</p> <p>'F' - Construction;</p> <p>'G' - Wholesale and retail trade, repair of motor vehicles and motorcycles;</p> <p>'H' - Transportation and storage;</p> <p>'I' - Accommodation and food service activities;</p> <p>'J' - Information and communication;</p> <p>'K' - Financial and insurance activities;</p>

	Section	Field	Format
			<p>'L' - Real estate activities;</p> <p>'M' - Professional, scientific and technical activities;</p> <p>'N' - Administrative and support service activities;</p> <p>'O' - Public administration and defence; compulsory social security;</p> <p>'P' - Education;</p> <p>'Q' - Human health and social work activities;</p> <p>'R' - Arts, entertainment and recreation;</p> <p>'S' - Other service activities;</p> <p>'T' - Activities of households as employers; undifferentiated goods – and services – producing activities of households for own use;</p> <p>'U' - Activities of extraterritorial organisations and bodies.</p> <p>Where more than one activity is reported, list the codes in order of the relative importance of the corresponding activities.</p> <p>Leave blank in the case of CCPs and other type of counterparties in accordance with Article 1(5) of Regulation (EU) No 648/2012.</p>
13	Parties to the derivative	Clearing threshold of counterparty 2	<p>Boolean value:</p> <p>TRUE = Above the threshold</p> <p>FALSE = Below the threshold</p>
14	Parties to the derivative	Reporting obligation of counterparty 2	<p>Boolean value:</p> <p>— TRUE, if counterparty 2 has the reporting obligation</p> <p>— FALSE, if counterparty 2 does not have the reporting obligation</p>
15	Parties to the derivative	Broker ID	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation.
16	Parties to the derivative	Clearing member	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation .
17	Parties to the derivative	Direction	<p>4 alphabetic characters:</p> <p>BYER = buyer</p> <p>SLLR = seller</p> <p>Populated in accordance with Article 4 of this Regulation</p>

	Section	Field	Format
18	Parties to the derivative	Direction of leg 1	4 alphabetic characters: MAKE = payer TAKE = receiver Populated in accordance with Article 4 of this Regulation
19	Parties to the derivative	Direction of leg 2	4 alphabetic characters: MAKE = payer TAKE = receiver Populated in accordance with Article 4 of this Regulation
20	Parties to the derivative	Directly linked to commercial activity or treasury financing	Boolean value: TRUE = Yes FALSE = No

- (¹) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173 12.6.2014, p. 349).
- (²) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176 27.6.2013, p. 338).
- (³) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).
- (⁴) Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).
- (⁵) Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).
- (⁶) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).
- (⁷) Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 (OJ L 257 28.8.2014, p. 1).
- (⁸) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).
- (⁹) Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1).

Table 2

	Section	Field	Format
1	Section 2a - Identifiers and links	UTI	ISO 23897 UTI. Up to 52 alphanumeric characters, only the upper-case alphabetic characters A–Z and the digits 0–9 are allowed
2	Section 2a - Identifiers and links	Report tracking number	An alphanumeric field up to 52 characters

	Section	Field	Format
3	Section 2a - Identifiers and links	Prior UTI (for one-to-one and one-to-many relations between transactions)	Up to 52 alphanumeric characters, only the upper-case alphabetic characters A–Z and the digits 0–9 are allowed
4	Section 2a - Identifiers and links	Subsequent position UTI	Up to 52 alphanumeric characters, only the upper-case alphabetic characters A–Z and the digits 0–9 are allowed
5	Section 2a - Identifiers and links	Post Trade Risk Reduction (PTRR) ID	Up to 52 alphanumeric characters, only the upper-case alphabetic characters A–Z and the digits 0–9 are allowed. The first 20 characters represent the LEI of the compression provider
6	Section 2a - Identifiers and links	Package identifier	Up to 35 alphanumeric characters.
7	Section 2b – Contract information	International Securities Identification Number (ISIN)	ISO 6166 ISIN, 12 character alphanumeric code
8	Section 2b – Contract information	Unique product identifier (UPI)	ISO 4914 UPI, 12 character alphanumeric code
9	Section 2b – Contract information	Product classification	ISO 10962 CFI, 6 characters alphabetic code
10	Section 2b – Contract information	Contract type	CFDS = Financial contracts for difference FRAS = Forward rate agreements FUTR = Futures FORW = Forwards OPTN = Option SPDB = Spreadbet SWAP = Swap SWPT = Swaption OTHR = Other
11	Section 2b – Contract information	Asset class	COMM = Commodity and emission allowances CRDT = Credit CURR = Currency EQUI = Equity INTR = Interest Rate
12	Section 2b – Contract information	Derivative based on crypto-assets	Boolean value: — TRUE - for derivatives based on crypto-assets — FALSE - for other derivatives

	Section	Field	Format
13	Section 2b – Contract information	Underlying identification type	1 alphabetic character: I = ISIN B = Basket X = Index
14	Section 2b – Contract information	Underlying identification	For underlying identification type I: ISO 6166 ISIN, 12 character alphanumeric code For underlying identification type X: ISO 6166 ISIN if available, 12 character alphanumeric code
15	Section 2b – Contract information	Indicator of the underlying index	The indication of the floating rate index. 4 alphabetic characters: ESTR = €STR SONA = SONIA SOFR = SOFR EONA = EONIA EONS = EONIA SWAP EURI = EURIBOR EUUS = EURODOLLAR EUCH = EuroSwiss GCFR = GCF REPO ISDA = ISDAFIX LIBI = LIBID LIBO = LIBOR MAAA = Muni AAA PFAN = Pfandbriefe TIBO = TIBOR STBO = STIBOR BBSW = BBSW JIBA = JIBAR BUBO = BUBOR CDOR = CDOR CIBO = CIBOR MOSP = MOSPRIM NIBO = NIBOR PRBO = PRIBOR TLBO = TELBOR WIBO = WIBOR TREA = Treasury SWAP = SWAP FUSW = Future SWAP EFFR = Effective Federal Funds Rate OBFR = Overnight Bank Funding Rate CZNA = CZEONIA

	Section	Field	Format
16	Section 2b – Contract information	Name of the underlying index	Up to 50 alphanumeric characters. Special characters are allowed if they form part of the full name of the index.
17	Section 2b – Contract information	Custom basket code	Up to 72 alphanumeric characters composed of LEI of the basket structurer followed by up to 52 alphanumeric characters.
18	Section 2b – Contract information	Identifier of the basket's constituents	For underlying identification type B: All individual components identified through ISO 6166 ISIN
19	Section 2b – Contract information	Settlement currency 1	ISO 4217 Currency Code, 3 alphabetic characters
20	Section 2b – Contract information	Settlement currency 2	ISO 4217 Currency Code, 3 alphabetic characters
21	Section 2c – Valuation	Valuation amount	Positive and negative value, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
22	Section 2c – Valuation	Valuation currency	ISO 4217 Currency Code, 3 alphabetic characters
23	Section 2c – Valuation	Valuation timestamp	ISO 8601 date in the UTC time format YYYY-MM-DDThh:mm:ssZ
24	Section 2c – Valuation	Valuation method	4 alphabetic characters: MTMA = Mark-to-market MTMO = Mark-to-model CCPV = CCP's valuation.
25	Section 2c – Valuation	Delta	Up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. Any value between -1 and 1 (including -1 and 1) is allowed.
26	Section 2d - Collateral	Collateral portfolio indicator	Boolean value: TRUE = collateralised on a portfolio basis FALSE = not part of a portfolio
27	Section 2d - Collateral	Collateral portfolio code	Up to 52 alphanumeric characters Special characters are not allowed

	Section	Field	Format
28	Section 2e - Risk mitigation / Reporting	Confirmation timestamp	ISO 8601 date in the UTC time format YYYY-MM-DDThh:mm:ssZ
29	Section 2e - Risk mitigation / Reporting	Confirmed	4 alphabetic characters: — NCNF = unconfirmed — ECNF = electronic — YCNF = non-electronic
30	Section 2f - Clearing	Clearing obligation	TRUE = the contract belongs to a class of OTC derivatives that has been declared subject to the clearing obligation and both counterparties to the contract are subject to the clearing obligation FLSE = the contract belongs to a class of OTC derivatives that has been declared subject to the clearing obligation but one or both counterparties to the contract are not subject to the clearing obligation or value 'UKWN'- the contract does not belong to a class of OTC derivatives that has been declared subject to the clearing obligation
31	Section 2f - Clearing	Cleared	1 alphabetic character: Y= yes, centrally cleared, for beta and gamma transactions. N= no, not centrally cleared.
32	Section 2f - Clearing	Clearing timestamp	ISO 8601 date in the UTC time format YYYY-MM-DDThh:mm:ssZ
33	Section 2f - Clearing	Central counterparty	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation.
34	Section 2g - Details on the transaction	Master Agreement type	4 alphabetic characters: 'ISDA' - ISDA 'CDEA' - FIA-ISDA Cleared Derivatives Execution Agreement 'EUMA' - European Master Agreement 'FPCA' - FOA Professional Client Agreement 'FMAT' - FBF Master Agreement relating to transactions on forward financial instruments 'DERV' - Deutscher Rahmenvertrag für Finanztermingeschäfte (DRV) 'CMOP' - Contrato Marco de Operaciones Financieras 'CHMA' - Swiss Master Agreement

	Section	Field	Format
			'IDMA' - Islamic Derivative Master Agreement 'EFMA' - EFET Master Agreement 'GMRA' - GMRA 'GMSL' - GMSLA 'BIAG' - bilateral agreement Or 'OTHR' if the master agreement type is not included in the above list
35	Section 2g - Details on the transaction	Other master agreement type	Up to 50 alphanumeric characters.
36	Section 2g - Details on the transaction	Master Agreement version	ISO 8601 date in the format YYYY
37	Section 2g - Details on the transaction	Intragroup	Boolean value: TRUE = contract entered into as an intragroup transaction FALSE = contract not entered into as an intragroup transaction
38	Section 2g - Details on the transaction	PTRR	Boolean value: TRUE = contract results from a PTRR event FALSE = contract does not result from a PTRR event
39	Section 2g - Details on the transaction	Type of PTRR technique	4 alphabetic characters: 'PWOS' - Portfolio Compression without a third-party service provider 'PWAS' - Portfolio Compression with a third-party service provider or CCP 'PRBM' - Portfolio Rebalancing/Margin management OTHR - other
40	Section 2g - Details on the transaction	PTRR service provider	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation.
41	Section 2g - Details on the transaction	Venue of execution	ISO 10383 Market Identifier Code (MIC), 4 alphanumeric characters
42	Section 2c - Details on the transaction	Execution timestamp	ISO 8601 date in the UTC time format YYYY-MM-DDThh:mm:ssZ
43	Section 2c - Details on the transaction	Effective date	ISO 8601 date in the UTC format YYYY-MM-DD.
44	Section 2c - Details on the transaction	Expiration date	ISO 8601 date in the UTC format YYYY-MM-DD.
45	Section 2c - Details on the transaction	Early termination date	ISO 8601 date in the UTC format YYYY-MM-DD.

	Section	Field	Format
46	Section 2c - Details on the transaction	Final contractual settlement date	ISO 8601 date in the UTC format YYYY-MM-DD.
47	Section 2c - Details on the transaction	Delivery type	4 alphabetic characters: CASH = Cash PHYS = Physical OPTL = Optional for counterparty or when determined by a third party
48	Section 2g - Details on the transaction	Price	<ul style="list-style-type: none"> — If price is expressed as monetary value - any value up to 18 numeric characters including up to 13 decimal places. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up. — If price if expressed as percentage - any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). If the value has more than 10 digits after the decimal, reporting counterparties shall round half-up. <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>The negative symbol, if populated, is not counted as a numeric character.</p>
49	Section 2g - Details on the transaction	Price currency	ISO 4217 Currency Code, 3 alphabetic characters
	Fields 50-52 are repeatable and shall be populated in the case of derivatives involving price schedules		
50	Section 2g - Details on the transaction	Unadjusted effective date of the price	ISO 8601 date in the UTC format YYYY-MM-DD.
51	Section 2g - Details on the transaction	Unadjusted end date of the price	ISO 8601 date in the UTC format YYYY-MM-DD.
52	Section 2g - Details on the transaction	Price in effect between the unadjusted effective date and the end date	<ul style="list-style-type: none"> — If price is expressed as monetary value- any value up to 18 numeric characters including up to 13 decimal places. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up. — If price if expressed as percentage - any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). If the value has more than 10 digits after the decimal, reporting counterparties shall round half-up.

	Section	Field	Format
			<p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>The negative symbol, if populated, is not counted as a numeric character.</p>
53	Section 2g - Details on the transaction	Package transaction price	<p>— If package transaction price is expressed as monetary value - any value up to 18 numeric characters including up to 13 decimal places. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up.</p> <p>— If package transaction price if expressed as percentage - any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). If the value has more than 10 digits after the decimal, reporting counterparties shall round half-up.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>The negative symbol, if populated, is not counted as a numeric character.</p>
54	Section 2g - Details on the transaction	Package transaction price currency	ISO 4217 Currency Code, 3 alphabetic characters
55	Section 2g - Details on the transaction	Notional amount of leg 1	<p>Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p>
56	Section 2g - Details on the transaction	Notional currency 1	ISO 4217 Currency Code, 3 alphabetic characters
	Fields 57-59 are repeatable and shall be populated in the case of derivatives involving notional amount schedules		
57	Section 2g - Details on the transaction	Effective date of the notional amount of leg 1	ISO 8601 date in the UTC format YYYY-MM-DD
58	Section 2g - Details on the transaction	End date of the notional amount of leg 1	ISO 8601 date in the UTC format YYYY-MM-DD

	Section	Field	Format
59	Section 2g - Details on the transaction	Notional amount in effect on associated effective date of leg 1	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
60	Section 2g - Details on the transaction	Total notional quantity of leg 1	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
	Fields 61-63 are repeatable and shall be populated in the case of derivatives involving notional quantity schedules		
61	Section 2g - Details on the transaction	Effective date of the notional quantity of leg 1	ISO 8601 date in the UTC format YYYY-MM-DD
62	Section 2g - Details on the transaction	End date of the notional quantity of leg 1	ISO 8601 date in the UTC format YYYY-MM-DD
63	Section 2g - Details on the transaction	Notional quantity in effect on associated effective date of leg 1	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
64	Section 2g - Details on the transaction	Notional amount of leg 2	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
65	Section 2g - Details on the transaction	Notional currency 2	ISO 4217 Currency Code, 3 alphabetic characters

	Section	Field	Format
	Fields 66-68 are repeatable and shall be populated in the case of derivatives involving notional amount schedules		
66	Section 2g - Details on the transaction	Effective date of the notional amount of leg 2	ISO 8601 date in the UTC format YYYY-MM-DD
67	Section 2g - Details on the transaction	End date of the notional amount of leg 2	ISO 8601 date in the UTC format YYYY-MM-DD
68	Section 2g - Details on the transaction	Notional amount in effect on associated effective date of leg 2	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
69	Section 2g - Details on the transaction	Total notional quantity of leg 2	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
	Fields 70-72 are repeatable and shall be populated in the case of derivatives involving notional quantity schedules		
70	Section 2g - Details on the transaction	Effective date of the notional quantity of leg 2	ISO 8601 date in the UTC format YYYY-MM-DD
71	Section 2g - Details on the transaction	End date of the notional quantity of leg 2	ISO 8601 date in the UTC format YYYY-MM-DD
72	Section 2g - Details on the transaction	Notional quantity in effect on associated effective date of leg 2	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

	Section	Field	Format
	Section of fields 73-78 is repeatable		
73	Section 2g - Details on the transaction	Other payment type	<p>4 alphabetic characters:</p> <p>UFRO= Upfront Payment, i.e. the initial payment made by one of the counterparties either to bring a transaction to fair value or for any other reason that may be the cause of an off-market transaction</p> <p>UWIN = Unwind or Full termination, i.e. the final settlement payment made when a transaction is unwound prior to its end date; Payments that may result due to full termination of derivative transaction(s)</p> <p>PEXH = Principal Exchange, i.e. Exchange of notional values for cross-currency swaps</p>
74	Section 2g - Details on the transaction	Other payment amount	<p>Up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>Any value greater than or equal to zero is allowed.</p>
75	Section 2g - Details on the transaction	Other payment currency	ISO 4217 Currency Code, 3 alphabetic characters
76	Section 2g - Details on the transaction	Other payment date	ISO 8601 date in the UTC format YYYY-MM-DD.
77	Section 2g - Details on the transaction	Other payment payer	<p>— ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation or up to 72 alphanumeric character code for natural persons who are acting as private individuals that are not eligible for an LEI per the ROC Statement.</p> <p>The code identifying a natural person shall be composed by the LEI of counterparty 1 followed by a unique identifier assigned and maintained consistently by counterparty 1 for that natural person(s) for regulatory reporting purpose.</p>
78	Section 2g – Details on the transaction	Other payment receiver	<p>— ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation or up to 72 alphanumeric character code for natural persons who are acting as private individuals that are not eligible for an LEI per the ROC Statement.</p>

	Section	Field	Format
			The code identifying a natural person shall be composed by the LEI of counterparty 1 followed by a unique identifier assigned and maintained consistently by counterparty 1 for that natural person(s) for regulatory reporting purpose.
79	Section 2h - Interest Rates	Fixed rate of leg 1 or coupon	Positive and negative values, up to 11 numeric characters including up to 10 decimal places expressed as percentage (e. g. 2.57 instead of 2.57%). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
80	Section 2h - Interest Rates	Fixed rate or coupon day count convention leg 1	4 alphanumeric characters: A001 = IC30360ISDAor30360AmericanBasicRule A002 = IC30365 A003 = IC30Actual A004 = Actual360 A005 = Actual365Fixed A006 = ActualActualICMA A007 = IC30E360orEuroBondBasismodel1 A008 = ActualActualISDA A009 = Actual365LorActuActubasisRule A010 = ActualActualAFB A011 = IC30360ICMAor30360basicrule A012 = IC30E2360orEurobondbasismodel2 A013 = IC30E3360orEurobondbasismodel3 A014 = Actual365NL A015 = ActualActualUltimo A016 = IC30EPlus360 A017 = Actual364 A018 = Business252 A019 = Actual360NL A020 = 1/1 NARR = Narrative
81	Section 2h - Interest Rates	Fixed rate or coupon payment frequency period leg 1	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term

	Section	Field	Format
82	Section 2h - Interest Rates	Fixed rate or coupon payment frequency period multiplier leg 1	Any integer value greater than or equal to zero, up to 3 numeric characters.
83	Section 2h - Interest Rates	Identifier of the floating rate of leg 1	If the floating rate has an ISIN, the ISIN code for that rate.
84	Section 2h - Interest Rates	Indicator of the floating rate of leg 1	<p>The indication of the floating rate index. 4 alphabetic characters:</p> <p>ESTR = €STR</p> <p>SONA = SONIA</p> <p>SOFR = SOFR</p> <p>EONA = EONIA</p> <p>EONS = EONIA SWAP</p> <p>EURI = EURIBOR</p> <p>EUUS = EURODOLLAR</p> <p>EUCH = EuroSwiss</p> <p>GCFR = GCF REPO</p> <p>ISDA = ISDAFIX</p> <p>LIBI = LIBID</p> <p>LIBO = LIBOR</p> <p>MAAA = Muni AAA</p> <p>PFAN = Pfandbriefe</p> <p>TIBO = TIBOR</p> <p>STBO = STIBOR</p> <p>BBSW = BBSW</p> <p>JIBA = JIBAR</p> <p>BUBO = BUBOR</p> <p>CDOR = CDOR</p> <p>CIBO = CIBOR</p> <p>MOSP = MOSPRIM</p> <p>NIBO = NIBOR</p> <p>PRBO = PRIBOR</p> <p>TLBO = TELBOR</p> <p>WIBO = WIBOR</p> <p>TREA = Treasury</p> <p>SWAP = SWAP</p> <p>FUSW = Future SWAP</p> <p>EFFR = Effective Federal Funds Rate</p> <p>OBFR = Overnight Bank Funding Rate</p> <p>CZNA = CZEONIA</p>

	Section	Field	Format
85	Section 2h - Interest Rates	Name of the floating rate of leg 1	Up to 50 alphanumeric characters. Special characters are allowed if they form part of the full name of the index.
86	Section 2h - Interest Rates	Floating rate day count convention of leg 1	4 alphanumeric characters: A001 = IC30360ISDAor30360AmericanBasicRule A002 = IC30365 A003 = IC30Actual A004 = Actual360 A005 = Actual365Fixed A006 = ActualActualICMA A007 = IC30E360orEuroBondBasismodel1 A008 = ActualActualISDA A009 = Actual365LorActuActubasisRule A010 = ActualActualAFB A011 = IC30360ICMAor30360basicrule A012 = IC30E2360orEurobondbasismodel2 A013 = IC30E3360orEurobondbasismodel3 A014 = Actual365NL A015 = ActualActualUltimo A016 = IC30EPlus360 A017 = Actual364 A018 = Business252 A019 = Actual360NL A020 = 1/1 NARR = Narrative
87	Section 2h - Interest Rates	Floating rate payment frequency period of leg 1	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
88	Section 2h - Interest Rates	Floating rate payment frequency period multiplier of leg 1	Any integer value greater than or equal to zero, up to 3 numeric characters.
89	Section 2h - Interest Rates	Floating rate reference period of leg 1 – time period	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term

	Section	Field	Format
90	Section 2h - Interest Rates	Floating rate reference period of leg 1 – multiplier	Any integer value greater than or equal to zero, up to 3 numeric characters.
91	Section 2h - Interest Rates	Floating rate reset frequency period of leg 1	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
92	Section 2h - Interest Rates	Floating rate reset frequency multiplier of leg 1	Any integer value greater than or equal to zero, up to 3 numeric characters.
93	Section 2h - Interest Rates	Spread of leg 1	— If spread is expressed as monetary amount - any value up to 18 numeric characters including up to 13 decimal places. — If spread is expressed as percentage - any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). — If spread is expressed as basis points - any integer value up to 5 numeric characters expressed in basis points (e.g. 257 instead of 2.57%).
94	Section 2h - Interest Rates	Spread currency of leg 1	ISO 4217 Currency Code, 3 alphabetic characters
95	Section 2h - Interest Rates	Fixed rate of leg 2	Positive and negative values, up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
96	Section 2h - Interest Rates	Fixed rate day count convention leg 2	4 alphanumeric characters: A001 = IC30360ISDAor30360AmericanBasicRule A002 = IC30365 A003 = IC30Actual A004 = Actual360 A005 = Actual365Fixed A006 = ActualActualICMA A007 = IC30E360orEuroBondBasismodel1 A008 = ActualActualISDA

	Section	Field	Format
			A009 = Actual365LorActuActubasisRule A010 = ActualActualAFB A011 = IC30360ICMAor30360basicrule A012 = IC30E2360orEurobondbasismodel2 A013 = IC30E3360orEurobondbasismodel3 A014 = Actual365NL A015 = ActualActualUltimo A016 = IC30EPlus360 A017 = Actual364 A018 = Business252 A019 = Actual360NL A020 = 1/1 NARR = Narrative
97	Section 2h - Interest Rates	Fixed rate payment frequency period leg 2	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
98	Section 2h - Interest Rates	Fixed rate payment frequency period multiplier leg 2	Any integer value greater than or equal to zero, up to 3 numeric characters.
99	Section 2h - Interest Rates	Identifier of the floating rate of leg 2	If the floating rate has an ISIN, the ISIN code for that rate.
100	Section 2h - Interest Rates	Indicator of the floating rate of leg 2	The indication of the floating rate index. 4 alphabetic characters: ESTR = €STR SONA = SONIA SOFR = SOFR EONA = EONIA EONS = EONIA SWAP EURI = EURIBOR EUUS = EURODOLLAR EUCH = EuroSwiss GCFR = GCF REPO ISDA = ISDAFIX LIBI = LIBID LIBO = LIBOR MAAA = Muni AAA

	Section	Field	Format
			PFAN = Pfandbriefe TIBO = TIBOR STBO = STIBOR BBSW = BBSW JIBA = JIBAR BUBO = BUBOR CDOR = CDOR CIBO = CIBOR MOSP = MOSPRIM NIBO = NIBOR PRBO = PRIBOR TLBO = TELBOR WIBO = WIBOR TREA = Treasury SWAP = SWAP FUSW = Future SWAP EFR = Effective Federal Funds Rate OBN = Overnight Bank Funding Rate CZNA = CZEONIA
101	Section 2h - Interest Rates	Name of the floating rate of leg 2	Up to 50 alphanumeric characters. Special characters are allowed if they form part of the full name of the index.
102	Section 2h - Interest Rates	Floating rate day count convention of leg 2	4 alphanumeric characters: A001 = IC30360ISDAor30360AmericanBasicRule A002 = IC30365 A003 = IC30Actual A004 = Actual360 A005 = Actual365Fixed A006 = ActualActualICMA A007 = IC30E360orEuroBondBasismodel1 A008 = ActualActualISDA A009 = Actual365LorActuActubasisRule A010 = ActualActualAFB A011 = IC30360ICMAor30360basicrule A012 = IC30E2360orEurobondbasismodel2 A013 = IC30E3360orEurobondbasismodel3 A014 = Actual365NL A015 = ActualActualUltimo A016 = IC30EPlus360 A017 = Actual364 A018 = Business252

	Section	Field	Format
			A019 = Actual360NL A020 = 1/1 NARR = Narrative
103	Section 2h - Interest Rates	Floating rate payment frequency period of leg 2	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
104	Section 2h - Interest Rates	Floating rate payment frequency period multiplier of leg 2	Any integer value greater than or equal to zero, up to 3 numeric characters.
105	Section 2h - Interest Rates	Floating rate reference period of leg 2 – time period	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
106	Section 2h - Interest Rates	Floating rate reference period of leg 2 – multiplier	Any integer value greater than or equal to zero, up to 3 numeric characters.
107	Section 2h - Interest Rates	Floating rate reset frequency period of leg 2	4 alphabetic characters: DAIL = daily WEEK = weekly MNTH = monthly YEAR = yearly ADHO = ad hoc which applies when payments are irregular EXPI = payment at term
108	Section 2h - Interest Rates	Floating rate reset frequency multiplier of leg 2	Any integer value greater than or equal to zero, up to 3 numeric characters.

	Section	Field	Format
109	Section 2h - Interest Rates	Spread of leg 2	<ul style="list-style-type: none"> — If spread is expressed as monetary amount - any value up to 18 numeric characters including up to 13 decimal places. — If spread is expressed as percentage - any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). — If spread is expressed as basis points - any integer value up to 5 numeric characters expressed in basis points (e.g. 257 instead of 2.57%).
110	Section 2h - Interest Rates	Spread currency of leg 2	ISO 4217 Currency Code, 3 alphabetic characters
111	Section 2h - Interest Rates	Package transaction spread	<ul style="list-style-type: none"> — If package transaction spread is expressed as monetary amount - positive and negative value up to 18 numeric characters including up to 13 decimal places. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up. — If package transaction spread is expressed as percentage - positive and negative value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.57 instead of 2.57%). If the value has more than 10 digits after the decimal, reporting counterparties shall round half-up. — If package transaction spread is expressed as basis points - any integer value up to 5 numeric characters expressed in basis points (e.g. 257 instead of 2.57%). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
112	Section 2h - Interest Rates	Package transaction spread currency	ISO 4217 Currency Code, 3 alphabetic characters
113	Section 2i – Foreign Exchange	Exchange rate 1	<p>Any value greater than zero, up to 18 numeric digits including up to 13 decimal places.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p>
114	Section 2i – Foreign Exchange	Forward exchange rate	<p>Any value greater than zero, up to 18 numeric digits including up to 13 decimal places.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p>

	Section	Field	Format
115	Section 2i – Foreign Exchange	Exchange rate basis	7 characters representing two ISO 4217 currency codes separated by '/' without restricting the currency pair ordering. The first currency code shall indicate the unit currency, and the second currency code shall indicate the quote currency.
116	Section 2j - Commodities and emission allowances (General)	Base product	Only values in the 'Base product' column of the classification of commodities derivatives table are allowed.
117	Section 2j - Commodities and emission allowances (General)	Sub-product	Only values in the 'Sub-product' column of the classification of commodities derivatives table are allowed.
118	Section 2j - Commodities and emission allowances (General)	Further sub-product	Only values in the 'Further sub-product' of the classification of commodities derivatives table are allowed.
119	Section 2k - Commodities and emission allowances (Energy)	Delivery point or zone	EIC code, 16 character alphanumeric code Repeatable field.
120	Section 2k - Commodities and emission allowances (Energy)	Interconnection Point	EIC code, 16 character alphanumeric code
121	Section 2k - Commodities and emission allowances (Energy)	Load type	BSLD = Base Load PKLD = Peak Load OFFP = Off-Peak HABH = Hour/Block Hours SHPD = Shaped GASD = Gas Day OTHR = Other
	Section of fields 122-131 is repeatable		
122	Section 2k - Commodities and emission allowances (Energy)	Delivery interval start time	hh:mm:ssZ
123	Section 2k - Commodities and emission allowances (Energy)	Delivery interval end time	hh:mm:ssZ

	Section	Field	Format
124	Section 2k - Commodities and emission allowances (Energy)	Delivery start date	ISO 8601 date in the format YYYY-MM-DD
125	Section 2k - Commodities and emission allowances (Energy)	Delivery end date	ISO 8601 date in the format YYYY-MM-DD
126	Section 2k - Commodities and emission allowances (Energy)	Duration	MNUT=Minutes HOUR= Hour DASD= Day WEEK=Week MNTH=Month QURT = Quarter SEAS= Season YEAR= Annual OTHR=Other
127	Section 2k - Commodities and emission allowances (Energy)	Days of the week	WDAY = Weekdays WEND = Weekend MOND = Monday TUED = Tuesday WEDD = Wednesday THUD = Thursday FRID = Friday SATD = Saturday SUND = Sunday XBHL - Excluding bank holidays IBHL - Including bank holidays Multiple values are permitted
128	Section 2k - Commodities and emission allowances (Energy)	Delivery capacity	Up to 20 numeric digits including decimals The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
129	Section 2k - Commodities and emission allowances (Energy)	Quantity Unit	KWAT = KW KWHH = KWh/h KWHD = KWh/d MWAT = MW MWHH = MWh/h MWHd = MWh/d GWAT = GW

	Section	Field	Format
			GWHH = GWh/h GWHD = GWh/d THMD = Therm/d KTMD = Ktherm/d MTMD = Mtherm/d CMPD = cm/d MCMD = mcm/d BTUD = Btu/d MBTD = MMBtu/d MJDD = MJ/d HMJD = 100MJ/d MMJD = MMJ/d GJDD = GJ/d
130	Section 2k - Commodities and emission allowances (Energy)	Price/time interval quantity	Up to 20 numeric characters including decimals. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot. The negative symbol, if populated, is not counted as a numeric character.
131	Section 2k - Commodities and emission allowances (Energy)	Currency of the price/time interval quantity	ISO 4217 Currency Code, 3 alphabetical character code
132	Section 2l - Options	Option type	4 alphabetic character: PUTO = Put CALL = Call OTHR = where it cannot be determined whether it is a call or a put
133	Section 2l - Options	Option style	4 alphabetic characters: AMER = American BERM = Bermudan EURO = European
134	Section 2l - Options	Strike price	— If strike price is expressed as monetary amount: any value up to 18 numeric characters including up to 13 decimal places (e.g. USD 6.39, expressed as 6.39), for equity options, commodity options, foreign exchange options and similar products. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up.

	Section	Field	Format
			<p>— If strike price is expressed as percentage: any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.1 instead of 2.1%), for interest rate options, interest rate and credit swaptions quoted in spread, and similar products.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>The negative symbol, if populated, is not counted as a numeric character.</p>
	Fields 135-137 are repeatable and shall be populated in the case of derivatives involving strike price schedules		
135	Section 2l - Options	Effective date of the strike price	ISO 8601 date in the UTC format YYYY-MM-DD.
136	Section 2l - Options	End date of the strike price	ISO 8601 date in the UTC format YYYY-MM-DD.
137	Section 2l - Options	Strike price in effect on associated effective date	<p>— If strike price is expressed as monetary amount: any value up to 18 numeric characters including up to 13 decimal places (e.g. USD 6.39, expressed as 6.39), for equity options, commodity options, foreign exchange options and similar products. If the value has more than 13 digits after the decimal, reporting counterparties shall round half-up.</p> <p>— If strike price is expressed as percentage: any value up to 11 numeric characters including up to 10 decimal places expressed as percentage (e.g. 2.1 instead of 2.1%), for interest rate options, interest rate and credit swaptions quoted in spread, and similar products.</p> <p>The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.</p> <p>The negative symbol, if populated, is not counted as a numeric character.</p>
138	Section 2l - Options	Strike price currency/ currency pair	<p>ISO 4217 Currency Code, 3 alphabetic characters; or for foreign exchange options: 7 characters representing two ISO 4217 currency codes separated by '/' without restricting the currency pair ordering.</p> <p>The first currency code shall indicate the base currency, and the second currency code shall indicate the quote currency.</p>

	Section	Field	Format
139	Section 2l - Options	Option premium amount	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
140	Section 2l - Options	Option premium currency	ISO 4217 Currency Code, 3 alphabetic characters
141	Section 2l - Options	Option premium payment date	ISO 8601 date in the UTC format YYYY-MM-DD.
142	Section 2i - Options	Maturity date of the underlying	ISO 8601 date in the UTC format YYYY-MM-DD.
143	Section 2m – Credit derivatives	Seniority	4 alphabetic characters: SNDB = Senior, such as Senior Unsecured Debt (Corporate/ Financial), Foreign Currency Sovereign Debt (Government), SBOD = Subordinated, such as Subordinated or Lower Tier 2 Debt (Banks), Junior Subordinated or Upper Tier 2 Debt (Banks), OTHR = Other, such as Preference Shares or Tier 1 Capital (Banks) or other credit derivatives
144	Section 2m – Credit derivatives	Reference entity	ISO 3166 Country Code - 2 character country code, or ISO 3166-2 Country Code - 2 character country code followed by dash '-' and up to 3 alphanumeric character country subdivision code, or ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code
145	Section 2m – Credit derivatives	Series	Integer field up to 5 characters
146	Section 2m – Credit derivatives	Version	Integer field up to 5 characters
147	Section 2m – Credit derivatives	Index factor	Any value up to 11 numeric characters, including up to 10 decimal places, expressed as a decimal fraction (e.g. 0.05 instead of 5%) between 0 and 1 (including 0 and 1). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

	Section	Field	Format
148	Section 2m – Credit derivatives	Tranche	Boolean value: TRUE = Tranched FALSE = Untranched
149	Section 2m – Credit derivatives	Credit Derivative Swap (CDS) index attachment point	Any value up to 11 numeric characters, including up to 10 decimal places, expressed as a decimal fraction (e.g. 0.05 instead of 5%) between 0 and 1 (including 0 and 1). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
150	Section 2m – Credit derivatives	CDS index detachment point	Any value up to 11 numeric characters, including up to 10 decimal places, expressed as a decimal fraction (e.g. 0.05 instead of 5%) between 0 and 1 (including 0 and 1). The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
151	Section 2n - Modifications to the derivative	Action type	4 alphabetic characters: NEWT = New MODI = Modify CORR = Correct TERM = Terminate EROR = Error REVI = Revive VALU = Valuation POSC = Position component
152	Section 2n - Modifications to the derivative	Event type	4 alphabetic characters: TRAD = Trade NOVA = Step-in COMP = PTRR ETRM = Early termination CLRG = Clearing EXER = Exercise ALOC = Allocation CREV = Credit event CORP = Corporate event INCP = Inclusion in position UPDT = Update
153	Section 2n - Modifications to the derivative	Event date	ISO 8601 date in the UTC format YYYY-MM-DD.

	Section	Field	Format
154	Section 2n - Modifications to the derivative	Level	4 alphabetic characters: TCTN = Trade PSTN = Position

Table 3

	Section	Field	Format
1	Parties to the derivative	Reporting timestamp	ISO 8601 date in the Coordinated Universal Time (UTC) time format YYYY-MM-DDThh:mm:ssZ
2	Parties to the derivative	Report submitting entity ID	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation.
3	Parties to the derivative	Entity responsible for reporting	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation. The LEI must be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System.
4	Parties to the derivative	Counterparty 1 (Reporting counterparty)	ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation. The LEI must be duly renewed in accordance with the terms of any of the accredited Local Operating Units of the Global Legal Entity Identifier System.
5	Parties to the derivative	Counterparty 2 identifier type	Boolean value: — TRUE — FALSE, for natural persons who are acting as private individuals that are not eligible for an LEI per the ROC Statement.
6	Parties to the derivative	Counterparty 2	— ISO 17442 Legal Entity Identifier (LEI), 20 alphanumeric character code that is included in the LEI data as published by the Global LEI Foundation or up to 72 alphanumeric character code for natural persons who are acting as private individuals that are not eligible for an LEI per the ROC Statement. The code identifying a natural person shall be composed by the LEI of counterparty 1 followed by a unique identifier assigned and maintained consistently by counterparty 1 for that natural person(s) for regulatory reporting purpose.
7	Collateral	Collateral timestamp	ISO 8601 date in the UTC time format YYYY-MM-DDThh:mm:ssZ
8	Collateral	Collateral portfolio indicator	Boolean value: TRUE = collateralised on a portfolio basis FALSE = not part of a portfolio

	Section	Field	Format
9	Collateral	Collateral portfolio code	Up to 52 alphanumeric characters Special characters are not allowed
10	Collateral	UTI	Up to 52 alphanumeric characters, only the the upper-case alphabetic characters A–Z and the digits 0–9 are allowed
11	Collateral	Collateralisation category	4 alphabetic characters: UNCL = uncollateralised PRC1 = partially collateralised: counterparty 1 only PRC2 = partially collateralised: counterparty 2 only PRCL = partially collateralised OWC1 = one way collateralised: counterparty 1 only OWC2 = one way collateralised: counterparty 2 only OWP1 = one way/partially collateralised: counterparty 1 OWP2 = one way/partially collateralised: counterparty 2 FLCL = fully collateralised Populated in accordance with Article 5 of this Regulation
12	Collateral	Initial margin posted by counterparty 1 (pre-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
13	Collateral	Initial margin posted by counterparty 1 (post-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
14	Collateral	Currency of the initial margin posted	ISO 4217 Currency Code, 3 alphabetic characters
15	Collateral	Variation margin posted by counterparty 1 (pre-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

	Section	Field	Format
16	Collateral	Variation margin posted by counterparty 1 (post-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
17	Collateral	Currency of the variation margins posted	ISO 4217 Currency Code, 3 alphabetic characters
18	Collateral	Excess collateral posted by counterparty 1	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
19	Collateral	Currency of the excess collateral posted	ISO 4217 Currency Code, 3 alphabetic characters
20	Collateral	Initial margin collected by counterparty 1 (pre-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
21	Collateral	Initial margin collected by counterparty 1 (post-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
22	Collateral	Currency of initial margin collected	ISO 4217 Currency Code, 3 alphabetic characters
23	Collateral	Variation margin collected by counterparty 1 (pre-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.

	Section	Field	Format
24	Collateral	Variation margin collected by counterparty 1 (post-haircut)	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
25	Collateral	Currency of variation margin collected	ISO 4217 Currency Code, 3 alphabetic characters
26	Collateral	Excess collateral collected by counterparty 1	Any value greater than or equal to zero, up to 25 numeric characters including up to 5 decimal places. If the value has more than five digits after the decimal, reporting counterparties shall round half-up. The decimal mark is not counted as a numeric character. If populated, it shall be represented by a dot.
27	Collateral	Currency of excess collateral collected	ISO 4217 Currency Code, 3 alphabetic characters
28	Collateral	Action type	'MARU' - Margin update 'CORR' - Correct
29	Collateral	Event date	ISO 8601 date in the UTC format YYYY-MM-DD.

Table 4

Classification of commodities

Base product	Sub-product	Further sub-product
'AGRI' - Agricultural	'GROS' - Grains Oil Seeds	'FWHT' - Feed Wheat 'SOYB' - Soybeans 'CORN' - Maize 'RPSD' - Rapeseed 'RICE' - Rice 'OTHR' - Other
	'SOFT' - Softs	'CCOA' - Cocoa 'ROBU' - Robusta Coffee 'WHSG' - White Sugar 'BRWN' - Raw Sugar 'OTHR' - Other
	'POTA' - Potato	
	'OOLI' - Olive oil	'LAMP' - 'Lampante' 'OTHR' - Other

Base product	Sub-product	Further sub-product
	'DIRY' - Dairy	
	'FRST' - Forestry	
	'SEAF' - Seafood	
	'LSTK' - Livestock	
	'GRIN' - Grain	'MWHT' - Milling Wheat 'OTHR' - Other
	'OTHR' - Other	
'NRGY' - Energy	'ELEC' - Electricity	'BSLD' - Base load 'FITR' - Financial Transmission Rights 'PKLD' - Peak load 'OFFP' - Off-peak 'OTHR' - Other
	'NGAS' - Natural Gas	'GASP' - GASPOOL 'LNGG' - LNG 'NBPG' - NBP 'NCGG' - NCG 'TTFG' - TTF 'OTHR' - Other
	'OILP' - Oil	'BAKK' - Bakken 'BDSL' - Biodiesel 'BRNT' - Brent 'BRNX' - Brent NX 'CNDA' - Canadian 'COND' - Condensate 'DSEL' - Diesel 'DUBA' - Dubai 'ESPO' - ESPO 'ETHA' - Ethanol 'FUEL' - Fuel 'FOIL' - Fuel Oil 'GOIL' - Gasoil 'GSLN' - Gasoline 'HEAT' - Heating Oil 'JTFL' - Jet Fuel 'KERO' - Kerosene 'LLSO' - Light Louisiana Sweet (LLS) 'MARS' - Mars 'NAPH' - Naphta 'NGLO' - NGL 'TAPI' - Tapis

Base product	Sub-product	Further sub-product
		'URAL' - Urals 'WTIO' - WTI 'OTHR' - Other
	'COAL' - Coal 'INRG' - Inter Energy 'RNNG' - Renewable energy 'LGHT' - Light ends 'DIST' - Distillates 'OTHR' - Other	
'ENVR' - Environmental	'EMIS' - Emissions	'CERE' - CER 'ERUE' - ERU 'EUA' - EUA 'EUAA' - EUAA 'OTHR' - Other
	'WTHR' - Weather 'CRBR' - Carbon related 'OTHR' - Other	
'FRGT' - Freight	'WETF' - Wet	'TNKR' - Tankers 'OTHR' - Other
	'DRYF' - Dry	'DBCR' - Dry bulk carriers 'OTHR' - Other
	'CSHP' - Containerships	
	'OTHR' - Other	
'FRTL' - Fertiliser	'AMMO' - Ammonia 'DAPH' - DAP (Diammonium Phosphate) 'PTSH' - Potash 'SLPH' - Sulphur 'UREA' - Urea 'UAAN' - UAN (urea and ammonium nitrate) 'OTHR' - Other	
'INDP' - Industrial products	'CSTR' - Construction 'MFTG' - Manufacturing	

Base product	Sub-product	Further sub-product
'METL' – Metals'	'NPRM' - Non Precious	'ALUM' - Aluminium 'ALUA' - Aluminium Alloy 'CBLT' - Cobalt 'COPR' - Copper 'IRON' - Iron ore 'LEAD' - Lead 'MOLY' - Molybdenum 'NASC' - NASAAC 'NICK' - Nickel 'STEL' - Steel 'TINN' - Tin 'ZINC' - Zinc 'OTHR' - Other
	'PRME' - Precious	'GOLD' - Gold 'SLVR' - Silver 'PTNM' - Platinum 'PLDM' - Palladium 'OTHR' - Other
'MCEX' - Multi Commodity Exotic'		
'PAPR' – Paper'	'CBRD' - Containerboard 'NSPT' - Newsprint 'PULP' - Pulp 'RCVP' - Recovered paper 'OTHR' - Other	
'POLY' – Polypropylene'	'PLST' – Plastic 'OTHR' - Other	
'INFL' - Inflation'		
'OEST' - Official economic statistics'		
'OTHC' - 'Other C10 derivatives' as defined in Table 10.1 of Annex III to Commission Delegated Regulation (EU) 2017/583 ⁽¹⁾		
'OTHR' - Other		

⁽¹⁾ Commission Delegated Regulation (EU) 2017/583 of 14 July 2016 supplementing Regulation (EU) No 600/2014 of the European Parliament and of the Council on markets in financial instruments with regard to regulatory technical standards on transparency requirements for trading venues and investment firms in respect of bonds, structured finance products, emission allowances and derivatives (OJ L 87, 31.3.2017, p. 229).